

E-filed 3/27/07

1 **WILDE HANSEN, LLP**  
2 **GREGORY WILDE, ESQ.**  
3 Nevada Bar No. 4417  
4 **MARIANNE GATTI, ESQ.**  
5 Nevada Bar No. 7717  
6 208 South Jones Blvd.  
7 Las Vegas, Nevada 89107  
8 TEL: (702) 258-8200  
9 FAX: (702) 258-8787

6 Attorneys for Sierra Liquidity Fund. LLC

7  
8 **IN THE UNITED STATES BANKRUPTCY COURT**  
9 **DISTRICT OF NEVADA**

10 In Re:  
11 USA COMMERCIAL MORTGAGE COMPANY,  
12 Debtor.

Case No. BK-S-06-10725 LBR  
Case No. BK-S-06-10726 LBR  
Case No. BK-S-06-10727 LBR  
Case No. BK-S-06-10728 LBR

12 In Re:  
13 USA CAPITAL REALTY ADVISORS, LLC,  
14 Debtor.

Chapter 11

Jointly Administered Under  
Case No. BK-S-06-10725 LBR

15 In Re:  
16 USA CAPITAL DIVERSIFIED TRUST DEED  
17 FUND, LLC,  
18 Debtor.

**SUBSTITUTION OF  
ATTORNEY**

18 In Re:  
19 USA CAPITAL FIRST TRUST DEED FUND, LLC,  
20 Debtor.

21 In Re:  
22 USA SECURITIES, LLC,  
23 Debtor.

**Affects:**

- 24 ☒ All Debtors  
25 ☐ USA Commercial Mortgage Company  
26 ☐ USA Securities, LLC  
27 ☐ USA Capital Realty Advisors, LLC  
28 ☐ USA Capital Diversified Trust Deed Fund, LLC  
☐ USA Capital First Trust Deed, Fund. LLC

SIERRA LIQUIDITY FUND. L.L.C. hereby substitutes the law firm of WILDE HANSEN, LLP

1 in the place and stead of Michelle Abrams, Esq. and the law firm of MICHELLE L. ABRAMS, LTD.  
2 to represent it in the above-entitled action.

3 DATED this 26<sup>th</sup> day of March, 2007.

4 SIERRA LIQUIDITY FUND, L.L.C.

5   
6 SCOTT AUGUST

7  
8 Michelle Abrams, Esq. and the law firm of MICHELLE L. ABRAMS, LTD. Hereby  
9 acknowledge that SIERRA LIQUIDITY FUND, L.L.C. is substituting the law firm of WILDE  
10 HANSEN, LLP to represent it in the above-entitled action.

11 DATED this 23<sup>rd</sup> day of March, 2007.

12 MICHELLE L. ABRAMS, LTD.

13   
14 MICHELLE ABRAMS, ESQ.  
15 Nevada Bar No. 5565  
16 3085 South Jones Blvd., Suite C  
17 Las Vegas, Nevada 89146

18 The law firm of WILDE HANSEN, LLP hereby agrees to represent SIERRA LIQUIDITY  
19 FUND, L.L.C., in the above-entitled action in the place and stead of Michelle Abram, Esq. and the law  
20 firm of MICHELLE L. ABRAMS, LTD..

21 DATED this 26<sup>th</sup> day of March, 2007.

22 WILDE HANSEN, LLP

23   
24 GREGORY WILDE, ESQ.  
25 Nevada Bar No. 4417  
26 MARIANNE GATTI, ESQ.  
27 Nevada Bar No. 7717  
28 208 South Jones Blvd.  
Las Vegas, Nevada 89107